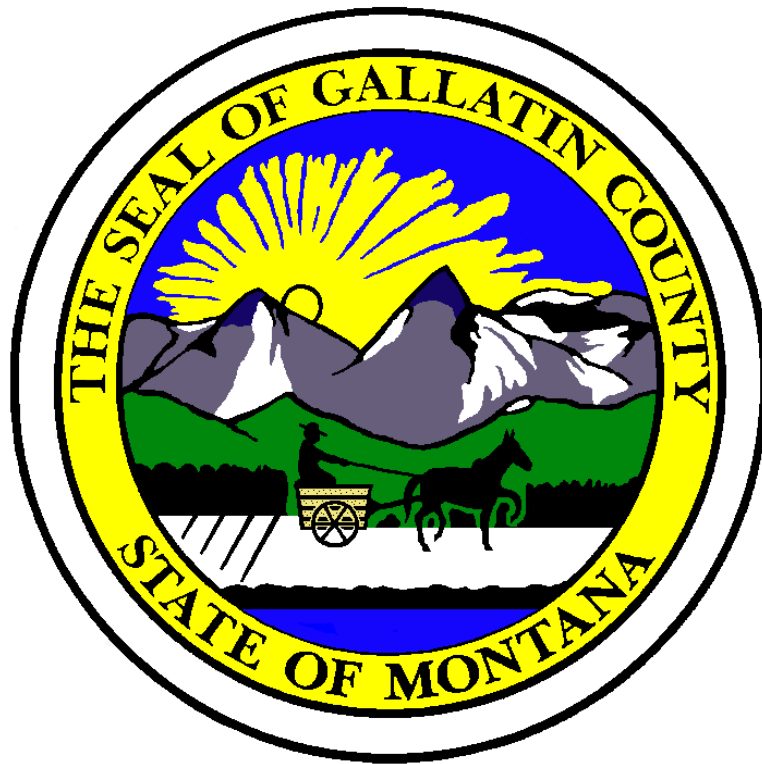

GENERAL GOVERNMENT



GENERAL GOVERNMENT

General Government

	<u>Description</u>	<u>Page No.</u>
I.	Overview of General Government	C-3
A.	General Government Fund Summary	C-4
B.	General Government Activity Summary	C-5
C.	Personnel Summary for General Government	C-5
II.	Departmental Summaries:	C-6
A.	Administrator	C-6
B.	Attorney	C-10
C.	Auditor	C-14
D.	Clerk & Recorder Summary	C-18
	1. Elections	C-20
	2. Records	C-24
	3. Records Preservation	C-28
E.	Clerk of District Court	C-32
F.	Commission	C-36
G.	Compliance Office	C-40
H.	District Court	C-44
I.	Finance	C-45
	1. Accounting	C-49
J.	Geographic Information Systems (GIS)	C-53
K.	Grant and Project Administration	C-57
L.	Human Resources	C-61
M.	Information Technology Services (ITS)	C-65
N.	Justice Courts	C-69
O.	Miscellaneous General Fund	C-73
P.	Planning, Planning Board and Zoning	C-75
Q.	Superintendent of Schools	C-81
R.	Treasurer	C-85
	1. Treasury	C-87
	2. Motor Vehicle	C-91
	3. Delinquent Tax Collections	C-95

GENERAL GOVERNMENT

General Government

Activity Overview

General Government activity includes administrative departments in the General Fund, PILT and other funds controlled by departments in the General Fund (i.e. Clerk & Recorder responsible for Records Preservations / Planning responsible for Planning Board & Zoning funds).

The largest fund within this grouping is the County General Fund. The General Fund supports 16 departments comprising the administrative activities of the county. These departments include County Commission, Clerk & Recorder (Recording and Elections activities), Treasurer (Property Tax Collection, Motor Vehicle and Delinquent Tax Collections activities), Auditor, Information Services, Attorney, Justice Courts, Human Resources, Finance / Accounting, Grant Administration, Geographic Information Services, Clerk of District Court (Clerk and Public Administrator) Superintendent of Schools, Planning, and Miscellaneous.

Working Capital/Fund Balance (Cash) is being used to fund **\$5,148,318** in expenses. Revenues are projected to be **\$9,592,577** and Expenses are set at **\$14,780,895**. A major component of General Government is the County's General Fund. Included in the General Fund / PILT is \$185,000 in contingency available for all County operating departments and funds. As we all know, it is impossible to predict what will transpire over the next year and the contingency is the County's only method to immediately address problems.

The General Government Operating Reserves are set at **\$1,240,942**; approximately

8.41%. This reserve is used to pay bills for the period between tax collections (June to November and December to May). Without adequate reserves the county would have to borrow money, with interest costs reducing levels of service.

Several positions were funded for part of the FY 09 year. Those positions are funded for all of FY 2010. In addition, the County Commission approved the following changes in Full Time Equivalents (FTE's) for General Government Activities

- County Administrator transferred ½ Procurement Officer to Facilities ;
- Clerk of District Court eliminated Clerk in August 2008;
- Human Resources eliminated – .25 Payroll Specialist;
- Planning eliminated – 2.75 positions, Director hire delayed to April;
- Treasurer – deleted position;
- Funding of a -0-% increase in Elected Official and a -0-% Classified Employee wages, -0-% for merit wage adjustments included in the Final Budget.

Gallatin County Courthouse Administrative Offices



GENERAL GOVERNMENT

General Government

The following table shows the FY 2010 Final Operating Approved Expenditures (Budget), Cash Reserve, Cash, Non-Tax Revenue, Taxes and Millage needed to generate tax revenues, for the General Government Activities:

GENERAL GOVERNMENT ACTIVITIES						
			FY 2010 BUDGET			
FUND NO.	Fund Name	FY 09 Beginning Fund Balance / Cash on Hand	Estimated Beginning Fund Balance / Cash on Hand	Revenue Projections	Approved Expenses	Budgeted Ending Fund Balance / Cash on Hand
1000	General Fund	2,884,033	1,565,245	7,878,794	8,444,039	902,061
2180	District Court	-	-	-	-	-
2250	County Wide Planning	77,173	91,650	161,465	241,215	11,900
Var.	Zoning Districts	3,539	857	37,630	38,487	-
2393	Records Preservation	823,187	720,348	123,000	843,348	-
2860	County Land Planning	96,817	87,988	25,000	107,777	5,211
2902	Forest Receipts Title III	26,668	24,499	-	24,499	-
2372	Permissive Medical Levy	5,054	9,341	190,037	191,804	7,575
2900	P.I.L.T.	1,697,226	1,727,962	1,500	953,064	395,265
4010	County Buildings Cap Prjts.	4,963,533	(1,269,141)	1,687,941	82,800	336,000
6050	Employee Health Insurance	420,625	557,453	572,119	855,811	273,760
6090	Central Communications	261,539	404,388	300,000	573,779	130,609
6110	Copier Revolving Fund	101,557	70,619	9,500	67,654	12,465
6120	Liability Insurance Fund	225,699	19,873	60,820	78,118	2,576
	Other	-	-	-	-	-
		11,586,650	4,011,083	11,047,805	12,502,395	2,077,422

The General Government Activity Represents only 10.58% of the County Budget and requires 12.02% of the tax Revenues for all activities. This activity accounts for almost 21% of Non-Tax Revenues generated by all County departments, agencies and activities.

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
• Approved Budget	15.93%	14.31%	10.58%
• Cash Used to Fund Budget	17.94%	17.32%	8.60%
• Non-Tax Revenues	19.67%	16.49%	21.35%
• Taxes	8.68%	7.97%	12.02%

GENERAL GOVERNMENT

General Government

GENERAL GOVERNMENT ACTIVITY SUMMARY

Object of Expenditure	Actual FY 2008	Final FY 2009	Actual FY 2009	Start-Up FY 2010	Request FY 2010	Preliminary FY 2010	Final FY 2010
Personnel	6,210,908	8,329,357	7,985,191	7,988,385	8,079,832	7,969,033	7,601,065
Operations	4,297,069	4,154,360	3,856,101	4,037,838	4,154,596	4,757,092	3,370,029
Debt Service	702,560	684,733	455,450	680,867	793,826	259,225	372,776
Capital Outlay	1,244,291	1,205,335	8,912,042	325,236	497,935	565,935	1,158,524
Transfers Out	-	-	-	-	-	-	-
TOTAL	12,454,828	14,373,784	21,208,784	13,032,326	13,526,189	13,551,285	12,502,394

Budget By Fund Group

General Fund	8,123,487	9,055,104	8,295,138	8,424,549	8,664,754	8,490,293	8,444,039
Special Revenue Funds	1,737,164	2,627,039	2,347,149	2,643,829	2,897,487	2,440,325	2,400,193
Debt Service Funds	-	-	-	-	-	-	-
Capital Project Funds	1,126,223	727,694	8,602,549	-	-	-	82,800
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	1,209,441	1,715,748	1,715,748	1,715,748	1,715,748	2,410,892	1,575,362
Trust & Agency Funds	258,475	248,201	248,201	248,201	248,201	209,775	-
TOTAL	12,454,790	14,373,784	21,208,784	13,032,326	13,526,189	13,551,285	12,502,394

Funding Sources

Tax Revenues	2,351,261	2,272,675	2,272,675	2,272,675	2,272,675	2,272,675	3,383,290
Non-Tax Revenues	6,852,741	7,129,548	12,129,548	7,129,548	7,129,548	7,129,548	7,664,516
Cash Reappropriated	3,250,788	4,971,561	6,806,560	3,630,102	4,123,966	4,149,062	1,454,588
	12,454,790	14,373,784	21,208,784	13,032,326	13,526,189	13,551,285	12,502,394

Activity Personnel Summary:

No. of Positions	FT/PT	Title	FTE
10	Full-Time	Elected Officials	10.00
8	Full-Time	Department Heads	8.00
28	Full-Time	Professional Staff	26.96
21	Full-Time	Para Professional Staff	20.50
52	Full-Time	Support Staff	50.95
119		Total Activity	116.41

GENERAL GOVERNMENT

General Government

**Factoid: Gallatin County General Government has 42
Departments of which 16 are in the General Fund.**